

United States Bankruptcy Court
Southern District of New York

In re:

LEHMAN BROTHERS HOLDINGS INC, et al.,

Chapter 11

Case No. 08-13555 (JMP)

Jointly Administered

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. §1111 (a). Transferee hereby gives notice pursuant to Rule 3001(e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

CONTRARIAN FUNDS, LLC

Name of Transferee

Name and address where notices
to transferee should be sent:

CONTRARIAN FUNDS, LLC
411 WEST PUTNAM AVE., STE. 425
GREENWICH, CT 06830
Attention: Alisa Mumola
Telephone: 203-862-8211
Email: amumola@contrariancapital.com

LYXOR ASSET MANAGEMENT S.A.

Name of Transferor

Name and address where notices
to transferor should be sent:

LYXOR ASSET MANAGEMENT S.A.
AS SUB-MANAGER OF
THE LYXOR/ACUITY FUND LIMITED
ATTN: EMILIEN SIMOES
TOURS SOCIETE GENERALE
17 COURS VALMY
PARIS - LA DEFENSE CEDEX, 92987
FRANCE

Proof of Claim #: 19117

**Total amount of Claim: \$2,799,092.92, (per proof of
claim not less than \$2,762,292.39)**

I declare under penalty of perjury that the information provided in this notice
is true and correct to the best of my knowledge and belief.

By: _____/s/ **Alisa Mumola**_____

Date: _____January 26, 2010_____

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 & 3571.

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Contrarian Funds, LLC

LYXOR/ACUITY FUND LIMITED, C/o Tours Société Générale – 17 cours Valmy, 92987 Paris – La Défense Cedex - France ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to CONTRARIAN FUNDS, LLC, its successors and assigns, with offices at 411 West Putnam Avenue, Suite 425, Greenwich, CT 06830 ("Buyer") all right, title and interest in and to the net claim of Seller against Lehman Brothers International (Europe) and its affiliates (including Seller's claim against LEHMAN BROTHERS HOLDINGS INC. arising under a guarantee), given Claim Number 19117 in the amount of \$2,799,092.92 (collectively the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure and stipulates that an order may be entered recognizing this assignment of claim as an unconditional assignment and Buyer as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

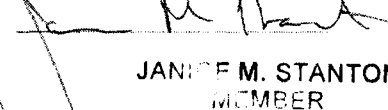
LYXOR/ACUITY FUND LIMITED

By: 
Name: Gildas Briand
Title: Director

By: 
Name: Tary Bolla
Title: Director

CONTRARIAN FUNDS, LLC

By: Contrarian Capital Management, L.L.C. as manager

By: 
Name: JANICE M. STANTON
Title: MEMBER